

**Amendments to the Specification:**

Kindly replace the paragraph on page 7, lines 16-19, of the present application, as filed, with the following amended paragraph:

In Example 1, Co, Cr, Pt, B were used as the raw material, a target manufactured under the manufacturing conditions including ~~dissolution~~ melting, casting and rolling was used, primary processing of cutting with a lathe was performed, and polishing processing with #280 sandpaper was subsequently performed for 10 minutes.

Kindly replace the paragraph on page 9, lines 2-6, of the present application, as filed, with the following amended paragraph:

In Example 2, Co, Cr, Pt, B were used as the raw material, and, as with Example 1, a target manufactured under the manufacturing conditions including ~~dissolution~~ melting, casting and rolling was used, primary processing of cutting with a lathe was performed, and polishing processing with #400 sandpaper was subsequently performed for 30 minutes.

Kindly replace the paragraph on page 9, lines 17-21, of the present application, as filed, with the following amended paragraph:

In Comparative Example 1, Co, Cr, Pt, B were used as the raw material as with Example 1, a target manufactured under the manufacturing conditions including ~~dissolution~~ melting, casting and rolling was used, primary processing of cutting with a lathe was performed. The amount cut in this case was 0.5mm. Polishing processing was not performed subsequently.

Kindly replace the paragraph on page 10, line 28, to page 11, line 2, of the present application, as filed, with the following amended paragraph:

In Comparative Example 4, Co, Cr, Pt, B were used as the raw material as with Example 1, a target manufactured under the manufacturing conditions including ~~dissolution~~ melting, casting and rolling was used, and manual polishing processing was performed from the start to obtain a finish using a grindstone in the order of #80, #150, #280, #400.